

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 55303

Petitioner:

**MICHAEL R. PONSFORD AND JUDY
PONSFORD,**

v.

Respondent:

**ARAPAHOE COUNTY BOARD OF
COMMISSIONERS.**

ORDER TO DISMISS

On December 6, 2010, the Board received Respondent's Motion to Dismiss Forthwith. No response was received from Petitioners. This matter was heard by the Board of Assessment Appeals on July 21, 2011, Diane M. DeVries and Lyle D. Hansen presiding. Mr. Michael R. Ponsford appeared pro se for Petitioners. Respondent was represented by George Rosenberg, Esq. Petitioners are requesting an abatement/refund on the subject property for tax years 2007 and 2008.

The subject property is described as follows:

**6899 S. Perth St., Aurora, Colorado
Arapahoe County Schedule No. 2073-26-1-17-011**

Pursuant to Section 39-10-114(1)(a)(I)(D), C.R.S., "No abatement or refund of taxes shall be made based upon the ground of overvaluation of property if an objection or protest to such valuation has been made and a notice of determination has been mailed to the taxpayer pursuant to section 39-5-122."

The Board finds that Petitioners filed a protest with the Arapahoe County Assessor's Office for tax years 2007 and 2008, and Notices of Determination were mailed to Petitioners on June 20, 2007 and June 26, 2008, respectively. *See Resp't Mot. to Dismiss*, p. 4-5.

ORDER:

Petitioners are barred from seeking an abatement/refund. The petition is dismissed.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

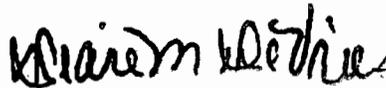
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

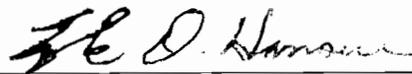
Section 39-10-114.5(2), C.R.S.

DATED/MAILED this 25 day of July 2011.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries



Lyle D. Hansen

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.


Amy Bruins